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IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF UTAH
CENTRAL DIVISION

UNITED STATES OF AMERICA,)	
Plaintiff,)	Case No. 2:14-CV-00085-DB.
)	
v.)	STIPULATION TO PERMANENT
)	INJUNCTION AND OTHER RELIEF
RULON SANDOVAL,)	
ANDREA R. ACOSTA HERNANDEZ,)	
LATINOS OFFICE, LLC,)	
Defendants.)	
)	

Plaintiff, the United States of America, and Defendants Rulon Sandoval, Andrea R. Acosta Hernandez Sandoval, and Latinos Office, LLC stipulate as follows:

1. The United States filed a complaint alleging that defendants prepared tax returns which understated their customers' tax liabilities by claiming, inter alia, false and exaggerated business

and personal deductions, false or exaggerated education and energy tax credits, and improper miscellaneous itemized deductions to which his customers are not entitled.

2. Defendants admit that this Court has jurisdiction over them and over the subject matter of this action.

3. Defendants waive the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52 and 26 U.S.C. § 7402, 7407 and 7408.

4. Defendants enter into this Stipulated Order of Permanent Injunction voluntarily.

5. Defendants waive any right they may have to appeal from the Stipulated Order of Permanent Injunction.

6. Defendants acknowledge that entry of this Stipulated Order of Permanent Injunction neither precludes liability against them for violations of the Internal Revenue Code, nor precludes defendants from contesting any such liability. Nothing in this Stipulated Order of Permanent Injunction should be construed as an admission of the allegations contained in the United States' complaint.

7. Defendants consent to the entry of this Stipulated Order of Permanent Injunction without further notice and agree that this Court shall retain jurisdiction over them for the purpose of implementing and enforcing this Stipulated Order of Permanent Injunction. Defendants further understand that if they violate this Stipulated Order of Permanent Injunction, they may be found to be in contempt of court and may be sanctioned for that.

8. If the Defendants violate the Injunction, they may be subject to civil and criminal sanctions for contempt of court.

WHEREFORE, the Court hereby FINDS, ORDERS, and DECREES:

A. The Court has jurisdiction over this action under 28 U.S.C. § 1340 and 1345 and under 26 U.S.C. § 7402, 7407 and 7408.

B. Defendants consent to the entry of this injunction and agree to be bound by its terms.

C. Rulon Sandoval, Andrea Acosta Hernandez Sandoval in their own capacity and doing business under any other name, including defendant Latinos Office, LLC, or using any other entity, and all persons in active concert or participation with him, are permanently enjoined under 26 U.S.C. § 7402, 7407 and 7408 from, directly or indirectly:

i. Acting as a federal tax return preparer or assisting in, directing or advising others with the preparation or filing of any federal tax returns, amended returns, or other related documents or forms for any person or entity other than himself, or appearing as a representative on behalf of any person or organization before the Internal Revenue Service, either individually or through an entity, inclusive of Latinos Office, LLC;

ii. Assisting or advising anyone in connection with any tax matter;

iii. Having an ownership interest in or working for (either as an employee or independent contractor) or profiting from any entity that prepares tax returns or represents clients before the Internal Revenue Service;

iv. Misrepresenting any of the terms of this Order;

v. Organizing or selling plans, or arrangements that advise or encourage taxpayers to attempt to evade the assessment or collection of their correct federal tax;

vi. Engaging in any other activity subject to penalty under I.R.C. § 6694, 6695, 6700, or 6701, including preparing or assisting in the preparation of a document related to a matter material to the internal revenue laws that includes a position Defendant know will (if so used) result in an understatement of another person's tax liability; and

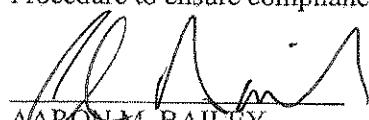
vii. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws and from promoting any false tax scheme.

D. IT IS FURTHER ORDERED that defendants produce to counsel for the United States within 20 days of the date of this order a list that identifies by name, social security number, address, e-mail address, telephone number, and tax period(s) all persons from whom they prepared federal tax returns, forms, or claims for refund since January 1, 2013.

E. IT IS FURTHER ORDERED that defendants Rulon Sandoval, Andrea Acosta Hernandez Sandoval and Latinos Office, LLC, within 60 days of this Order, shall send a letter (approved by counsel for the United States) to customers for whom they prepared federal tax returns since January 1, 2007, informing them that he has agreed to this permanent injunction and is no longer permitted to prepare tax returns for others. Defendants shall certify, within 35 days of this Order, that they have complied with this provision.

F. IT IS FURTHER ORDERED that the Court shall retain jurisdiction to enforce this injunction and the United States may conduct discovery using the procedures prescribed by Fed.

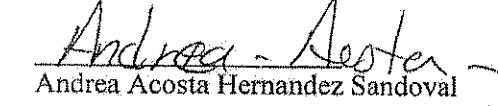
R. Civ. P. 30, 31, 33, 34, 36, and 45 or as otherwise provided in the Federal Rules of Civil Procedure to ensure compliance with this permanent injunction.



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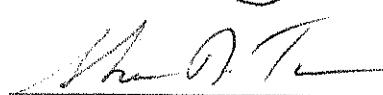
Rulon Sandoval



Andrea Acosta Hernandez Sandoval



Rulon Sandoval (for Latinos Office, LLC)



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Salt Lake City, Utah
(Attorney for Defendants Latinos Office,
LLC, Rulon Sandoval and Andrea Acosta
Hernandez Sandoval)

DATE: _____

IT IS SO ORDERED

DEE BENSON
UNITED STATES DISTRICT JUDGE